The Saskatchewan
Water Appeal Board

Annual Report
1999–2000

Saskatchewan
Water Appeal Board

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Her Honour L. Haverstock
Lieutenant Governor of Saskatchewan
Government House
4607 Dewdney Avenue
Regina, Saskatchewan
S4P 3V7

Dear Ms. Haverstock:

It is my pleasure to submit to you the Annual Report for the Water Appeal Board for the fiscal year ending March 31, 2000.

Respectfully submitted,

Buckley Belanger
Minister of Environment
and Resource Management

Honourable Buckley Belanger
Minister
Saskatchewan Environment and
Resource Management
Legislative Building
Regina, Saskatchewan
S4S 0B3

Dear Mr. Belanger:

I am pleased to present the Annual Report of the Water Appeal Board for the fiscal year ending March 31, 2000.

Respectfully submitted,

Donald G. Horner,
Chairperson

Chairperson's Comments

October 6, 2000

The Water Appeal Board came into effect July 1, 1984, replacing the Drainage Appeal Board. The board is composed of five members appointed by Order in Council. The members are drawn from across the Province and hear appeals of decisions of the Saskatchewan Water Corporation. The Board receives grant funding from the General Revenue Fund and has full responsibility for its financial operation.

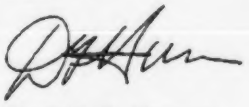
The Water Appeal Board was created to hear and determine appeals made to it by any person affected by the action, order or decision of the Saskatchewan Water Corporation. The Board has the power to reconsider the decision being challenged, and has the authority to "...affirm, vary, substitute its own decision, or make any order it considers appropriate." The Board has no authority to order monetary compensation to an aggrieved party, or to enforce its own orders.

Most appeals involve farm drainage disputes which typically take one or two days to hear. Hearings are held mainly in the fall and winter months, since several of the members are engaged in farming operations during the spring and summer.

The most complex and lengthy hearing during the year ending March 31, 2000 raised the issue of the impact of a proposed golf course irrigation project on water quality in the Cypress Hills Interprovincial Park. This hearing required a week to complete, with considerable time spent after the hearing to review the evidence and reach a decision.

During the year ended March 31, 2000 the Board conducted 16 hearings, rendered 15 decisions and received 23 new appeals. As of March 31, 2000 there were 26 appeals yet to be heard and determined and one appeal to be reheard.

On a personal note I would like to express my thanks to the other members of the Board for the many hours they have devoted to the business of the Board during the past year. Also, a special thanks to our secretary, M. Linton, for her very efficient management of the Board's daily operations.



Donald G. Horner
Chairperson

Board Members

Chairperson:	Donald G. Horner P.O. Box 51 Creelman, Saskatchewan S0G 0X0
Vice-Chairperson:	Val Kononoff P.O. Box 70 Arelee, Saskatchewan S0K 0H0
Member:	Jeanette Bell P.O. Box 1166 Rosetown, Saskatchewan S0L 2V0
Member:	Wayne Randall 2206 Richardson Road Saskatoon, Saskatchewan S7L 4B7
Member:	Janice Ruether P.O. Box 106 Bjorkdale, Saskatchewan S0E 0E0

Table No. 1

Appeals/Hearings	2000	1999	1998	1997	1996
Waiting to be heard at beginning of year	27	23	20	6	5
New appeals filed	23	16	17	23	4
Appeals heard	16	10	10	7	2
Appeals withdrawn and/or dismissed	4	2	3	2	1
Appeals filed but not accepted	4	—	1	—	—
Appeals waiting to be heard at year end	26	27	23	20	6
Appeals ordered to be heard or re-heard from the Queen's Bench	1	—	—	—	—
Board meetings	16	12	18	16	10
Decisions rendered	15	9	14	3	6
Decisions outstanding	2	1	—	4	—
Saskatchewan Water Corporation decisions affirmed	14	8	10	2	5
Saskatchewan Water Corporation decisions overturned or varied	1	1	4	1	1
Decisions appealed to the Court of Queen's Bench	11	4	1	—	1

Note: The 11 decisions appealed to the Court of Queen's Bench are related appeals which were heard by the Board in a consolidated hearing in June of 1999.

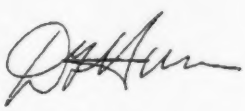
Board's Report

To the Members of the Legislative Assembly of Saskatchewan

The Water Appeal Board consists of five members appointed by the Lieutenant Governor in Council. The Board is responsible for financial administration, administration of the funds and management of the assets.

The financial statements which follow have been prepared in conformity with accounting principles generally accepted in Canada and have been approved by the Board. The Board uses internal controls and exercises its best judgement in order that the financial statements reflect fairly the financial position of the Board.

The financial statements have been examined by the Acting Provincial Auditor whose report follows.



Regina, Saskatchewan
October 5, 2000

Donald G. Horner
Chairperson

Water Appeal Board Financial Statements
Year Ended March 31, 2000
Office of the Provincial Auditor
Regina, Saskatchewan

Auditor's Report

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Water Appeal Board as at March 31, 2000 and the statement of operations and net assets for the year then ended. The Board's management is responsible for preparing these financial statements for Treasury Board's approval. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles.

Regina, Saskatchewan
July 18, 2000

Fred Wendel, CMA, CA
Acting Provincial Auditor

Water Appeal Board
Statement of Financial Position
As at March 31

	2000	1999
Assets		
Current assets:		
Cash	$11,784	$22,138
Accrued interest	47	86
	11,831	22,224
Capital assets (Note 3)	1,529	3,196
	$13,360	$25,420
Liabilities & Net Assets		
Current liabilities:		
Accounts payable	$6,388	$8,812
Appellant deposits (Note 4)	6,000	6,000
	12,388	14,812
Net assets (Statement 2)	972	10,608
	$13,360	$25,420

(See accompanying notes to the financial statements)

Water Appeal Board
Statement of Operations and Net Assets
For the Year Ended March 31

	2000 Budget	2000 Actual	1999 Actual
Revenues:			
Grant from Department of Environment and Resource Management—General Revenue Fund		$ 80,000	$ 35,000
Transcript fees		1,434	2,373
Interest		1,072	2,194
Appellant fees (Note 4)		3,000	1,900
Other		—	31
		85,506	41,498
Expenses:			
Board honorariums	$ 34,200	29,887	26,128
Travel and sustenance	25,000	17,580	18,253
Secretarial services	17,500	19,430	17,280
Professional fees	12,000	9,819	7,750
Office supplies (including postage, photocopying)	5,500	4,227	4,937
Meeting room rental	5,500	4,185	4,034
Transcript fees	3,000	1,434	2,511
Office rental	2,500	2,699	2,443
Telephone	3,500	3,384	2,366
Amortization of capital assets	—	1,667	1,667
Accounting and printing services	1,500	360	1,168
Other	1,000	470	40
	$ 111,200	95,142	88,577
Deficit for the year		9,636	47,079
Net assets, beginning of year		10,608	57,687
Net assets, end of year—to Statement 1		$ 972	10,608

(See accompanying notes to the financial statements)

Water Appeal Board
Notes to the Financial Statements
March 31, 2000

1. Authority

The Water Appeal Board was established under *The Water Appeal Board Act,* on July 1, 1984. The purpose of the Board is to hear and determine appeals made to it pursuant to *The Water Corporation Act.*

2. Significant Accounting Policies

These financial statements have been prepared using generally accepted accounting principles. The following accounting policies are considered significant.

a) Grant from the General Revenue Fund

Grant from the General Revenue Fund is recognized when appropriated and received.

b) Capital assets

Capital assets are recorded at cost and amortized over their useful lives. Amortization of equipment is calculated on a straight-line basis over three years.

3. Capital Assets

	Cost		Accumulated Amortization		Net Book Value	
	2000	1999	2000	1999	2000	1999
Equipment	$ 9,514	$ 9,514	$ 7,985	$ 6,318	$ 1,529	$ 3,196

4. Appellant Deposits

Appellant deposits are held by the Board until the appeal has been heard and the decision rendered. Once the decision has been rendered by the Board these deposits are dealt with in one of two manners:

i) The deposit is returned to the appellant if he/she has been successful in his/her appeal.

ii) The deposit is retained by the Board and recorded as income if the appellant is not successful in his/her appeal.

At year end, the Board had 26 outstanding appeals.

5. Financial Instruments

The Board's financial instruments include cash, accrued interest, accounts payable and appellant deposits. The fair value of these instruments approximates their carrying value due to the immediate or short-term nature of these financial instruments.

6. Statement of Cash Flows

A cash flow statement has not been provided since cash flow information is readily apparent from the other financial statements.

7. Related Party Transactions

These financial statements include transactions with related parties. The Board is related to all Saskatchewan Crown agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the Board is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. Routine related party transactions included expenses totalling $5,822 (1999—$4,689) and account payables at March 31, 2000 of $857 (1999—$420).

The Board pays Saskatchewan Education and Health tax to the Saskatchewan Department of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements and the notes thereto.

HONORARIA

Date	D. Horner	V. Kononoff	J. Bell	W. Randall	J. Ruether	Total
06/02/99	$1,057.50	$310.00	$232.50	$387.50	$232.50	$2,220.00
06/25/99	$1,410.00	$930.00		$1,240.00	$930.00	$4,510.00
07/09/99	$822.50	$310.00		$310.00	$310.00	$1,752.50
08/13/99		$310.00		$310.00		$620.00
11/17/99	$3,172.50	$697.50	$697.50	$775.00	$775.00	$6,117.50
11/22/99	$235.00	$155.00				$390.00
12/08/99	$940.00	$465.00	$620.00	$775.00	$620.00	$3,420.00
01/27/00	$2,115.00		$930.00	$930.00	$930.00	$4,905.00
02/11/00	$587.50	$310.00	$232.50	$155.00	$232.50	$1,517.50
03/02/00	$940.00		$697.50	$930.00	$620.00	$3,187.50
03/31/00	$705.00	$77.50	$155.00	$155.00	$155.00	$1,247.50
Fiscal ending 3/31/00	**$11,985.00**	**$3,565.00**	**$3,565.00**	**$5,967.50**	**$4,805.00**	**$29,887.50**